

**59-2-921 Changes in assessment roll -- Rate adjustments -- Exemption from notice and public hearing provisions.**

- (1) On or before September 15 the county board of equalization and, in cases involving the original jurisdiction of the commission or an appeal from the county board of equalization, the commission, shall annually notify each taxing entity of the following changes resulting from actions by the commission or the county board of equalization:
  - (a) a change in the taxing entity's assessment roll; and
  - (b) a change in the taxing entity's adopted tax rate.
- (2) A taxing entity is not required to comply with the notice and public hearing provisions of Section 59-2-919 if the commission, the county board of equalization, or a court of competent jurisdiction:
  - (a) changes a taxing entity's adopted tax rate; or
  - (b)
    - (i) makes a reduction in the taxing entity's assessment roll; and
    - (ii) the taxing entity adopts by resolution an increase in its tax rate above the certified tax rate as a result of the reduction under Subsection (2)(b)(i).
- (3) A rate adjustment under this section for:
  - (a) a taxing entity shall be:
    - (i) made by the county auditor;
    - (ii) aggregated;
    - (iii) reported by the county auditor to the commission; and
    - (iv) certified by the commission; and
  - (b) the state shall be made by the commission.

Amended by Chapter 204, 2009 General Session